

# Who Is Eligible to Apply?

*Eligible businesses* include: manufacturing, mining, research and development, wholesale trade and office operations. Retail businesses and casinos are not eligible. The personal property must be located in an *eligible local assessing district*, which is a city, township or village that contains an eligible distressed area. A list of *eligible distressed areas* (as defined under the Michigan State Housing Authority Act) is included in this section.

New personal property is property not previously subject to property taxes in any other jurisdiction in Michigan and is placed in an eligible district after the local unit passes the resolution.